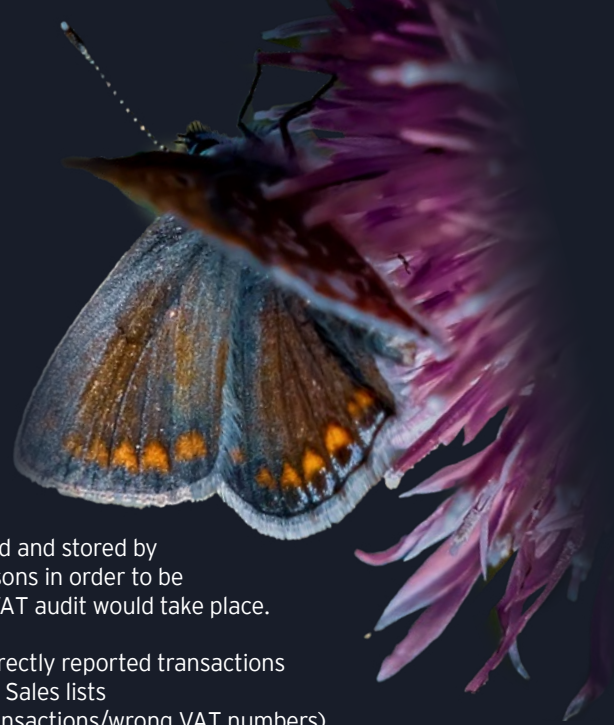


PROOF OF TRANSPORT AND IMPORTANCE OF EC SALES LISTS



Since the 1 of January 2020, new rules for Intra-EU trade of goods are applicable. These rules have been setup to harmonize the conditions for the VAT exemption of intracommunity supplies of goods.

The importance for a taxable person to provide relevant proof of transport to benefit from the exemption, but also to file correct European Sales lists, is significant and should be considered as such.

To be compliant and benefit from this exemption, items of evidence to prove the intra-community transports should be clear,

well documented and stored by the taxable persons in order to be used in case a VAT audit would take place.

Moreover, incorrectly reported transactions in the European Sales lists (i.e., missing transactions/wrong VAT numbers), could lead to the refusal of the exemption by the VAT Authorities and the fixation of fines.

PROOF OF INTRA-COMMUNITY TRANSPORT

PRESUMPTION

Presumption that goods were transported to another MS if the vendor is in possession of non-contradictory items of evidence.

a + a

OR

a + b

Issued by 2 different parties that are independent of each other, of the vendor and of the acquirer



If transport by the acquirer or on his behalf



Tax authorities may rebut the presumption!

ITEMS OF EVIDENCE

a

Documents relating to the transport of the goods, such as:

Signed CMR document or note, bill of lading, airfreight invoice or an invoice from the carrier of the goods

b

The following documents:

- Insurance policy regarding the transport of the goods, or bank documents proving payment for the transport
- Official documents issued by a public authority, such as a notary, confirming the arrival of the goods in the MS of destination
- Receipt issued by a warehouse keeper in the MS of destination, confirming the storage of the goods in that MS

X

If transport by the acquirer or on his behalf: Written statement from the acquirer

HOW WE CAN HELP

Our network of dedicated indirect tax professionals combines deep technical knowledge, supported by advanced technology, tools and methodologies. We would be happy to help you identify indirect tax opportunities quickly and effectively.

OUR TEAM



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